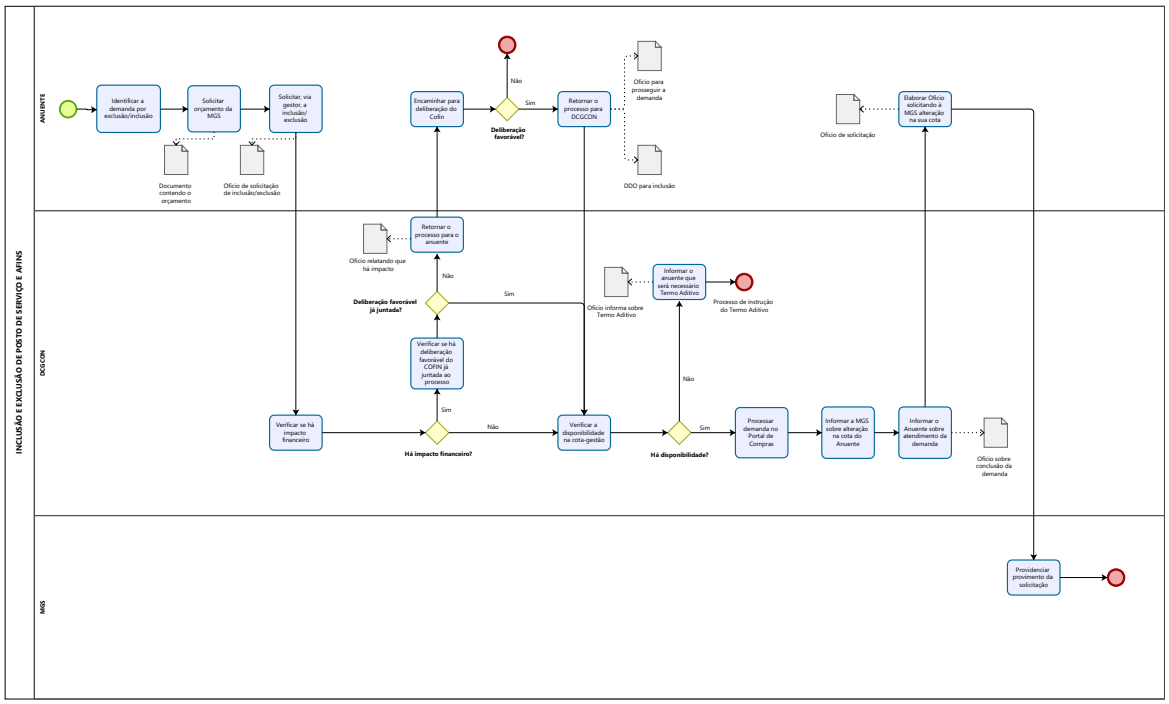INCLUSÃO E EXCLUSÃO DE POSTO DE SERVIÇO E AFINS